

1961

In the matter of Boltt and Shapiro, Theodore Boltt and Bernard L. Shapiro: File no. 4-92, Rule II(e) - Rules of Practice: Order readmitting accountant to practice before Commission

United States. Securities and Exchange Commission

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UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
January 17, 1961

In the Matter of	:	
	:	
BOLLT AND SHAPIRO,	:	ORDER
THEODORE BOLLT	:	READMITTING
and	:	ACCOUNTANT
BERNARD L. SHAPIRO	:	TO PRACTICE
	:	BEFORE
File No. 4-92	:	COMMISSION
	:	
Rule II(e) - Rules of Practice	:	

The Commission having on January 28, 1959, issued its Findings, Opinion and Order pursuant to Rule II(e) of the Commission's Rules of Practice (Accounting Series Release No. 82), denying to Theodore Bollt, formerly a partner in Bollt and Shapiro, a firm of certified public accountants, now dissolved, who was found to have engaged in unethical and improper professional conduct, the privilege of practicing before the Commission until he obtained the approval of the Commission;

Bollt having on November 18, 1960, filed a petition for reinstatement of his privilege of practicing before the Commission;

Petitioner having represented, among other things, that his professional and business reputation had not been impugned prior to the Commission's proceedings; that on the basis of the Commission's findings against him he was suspended from membership in the American Institute of Certified Public Accountants for a period of six months, which period of suspension has expired; that although he is no longer engaged in the practice of public accounting, and has no intention of actively practicing as an accountant before the Commission, the issuance and continuance of the Commission's suspension Order of January 28, 1959, and the widespread publicity received by it have severely adversely affected his business and professional standing and the further continuance of such Order is not necessary or appropriate in the public interest;

The Commission having considered the matter, and being satisfied that under all the circumstances it would not be inconsistent with the public interest at this time to terminate its order denying petitioner the privilege of practicing before the Commission;

IT IS ORDERED that the petition of Theodore Bollt for reinstatement of his privilege of practicing before the Commission be, and it hereby is, granted.

By the Commission.

Orval L. DuBois
Secretary